

EXHIBIT 173

E1845.1

SOP-SO-0002

PAR PHARMACEUTICAL INC.
STANDARD OPERATING PROCEDURE

Title: SUSPICIOUS ORDER MONITORING (SOM)	
Department: SALES OPERATIONS	S.O.P. No: SO002.1
Supersedes: SO002.0	Effective Date: TW OCT 05 2012
Page: 1 of 4	
Written by:	Signature: <i>[Signature]</i> Print Name & Title: PATRICIA A. LIPARI DIRECTOR SALES OPERATIONS Date: 10-03-2012
Checked by:	Signature: <i>[Signature]</i> Print Name & Title: CHIRAG Y. SHETH - ACCOUNT SERVICES EXECUTIVE Date: 10.04.2012
Approved by:	Signature: <i>[Signature]</i> Print Name & Title: Dino Naveban Sr Director QM/Compliance Date: 10/05/2012

I. PURPOSE

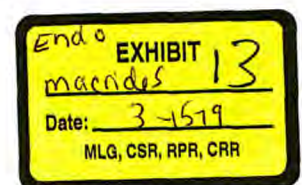
Define process of Suspicious Order Monitoring (SOM) for all controlled substances ordered directly by Par Trade Customers via a Purchase Order.

II. POLICY

As determined by Sales Operations with guidance from Quality Compliance ensuring we are in line with DEA requirements.

III. RESPONSIBILITY

Sales Operations/Account Services to monitor applicable Par Trade Customer Purchase Orders for any notable variations in ordering patterns.



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IV. PROCEDURE

Par's Trade customers transmit Controlled Purchase Orders via EDI and minimal Purchase Orders come in via fax/scan-email.

Weekly replenishment Purchase Orders are analyzed by Account Service Executives verses Customer provided usages.

If quantities are higher than the average transmission it is questioned.

The Buyer is contacted to review, a written request is asked as to the reason for the increase.

It is reviewed to ensure it is correct and warranted.

Seasonal changes are monitored if applicable to the product.

Monthly reports are generated by Account Services and sent to Quality Compliance for submission to the DEA on a quarterly basis; only for CII and CIII Narcotic products.

Par's top Trade Customers were asked to sign a document stating usages.

Customer Usage grids are created for each controlled drug distributed as a benchmark to monitor Customer Purchase Orders.

Customers may have a change in usage when reported or uncovered grid would then get updated to reflect accordingly.

Controlled Substance product launch

100% audit conducted for all customers purchasing product before it ships for the first time.

<https://www.deadiversion.usdoj.gov/webforms/validateLogin.jsp>

100% audit conducted on a quarterly basis post launch by use of above DEA site is completed for all Trade Customers DEA registrations that purchase controlled

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substances from Par. This is to ensure we are not shipping to Trade Customers who may have a suspended license and not have communicated to PAR in a timely manner.

Reporting Suspicious Criminal Activities

If criminal activity is suspected, report the following to the state agencies that licensed the facility (e.g. board of pharmacy) and Food and Drug Administration (FDA), as well as Drug Enforcement Administration (DEA) for controlled substances within three days of suspecting criminal activity.

V. RELATED SOPs

There are no related SOPs.

VI. ATTACHMENTS

Sample of a Customer Usage Letter at Product Launch

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KNOWLEDGE SKILL ASSESSMENT

PLEASE CIRCLE THE CORRECT ANSWER

1. 50% audit of Par's Trade Customers is conducted at launch.

TRUE or FALSE

2. Weekly replenishment PO's are analyzed verses customer usages provided.

TRUE or FALSE

3. Usage numbers may change through the life of the product.

TRUE or FALSEPLEASE SIGN YOUR NAME: _____ DATE: _____
MONTH/DAY/YEARREVIEWED BY: _____ DATE: _____
MONTH/DAY/YEAR

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PAR PHARMACEUTICAL, INC.

Standard Operating Procedure
Revision Tracking SheetTitle: **SUSPICIOUS ORDER MONITORING (SOM)**

SOP: SO002.1

Dept.: SALES OPERATIONS

Version	Supersedes	Reason for Change
SO002.1	SO002.0	Add a section under IV, Procedure A for reporting suspicious criminal activities. Remove question 1 on the KSA.
SO002.0	NA	NA

SOP QA026

Form No. QA065.1

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Sample of Customer Usage Letter at product Launch Attachment for SOP SO002

October 1, 2010

Ms. Renee Kenney
 Vice President Sales
 Par Pharmaceutical Companies, Inc.
 One Ram Ridge Road
 Spring Valley, NY 10977

Re: Letter of intent to purchase

Dear Ms. Kenney:

Medco Health Solutions, Inc. intends to purchase Hydrocodone Polistirex & Chlorpheniramine Polistirex ER Oral Suspension 473 mL C-III (generic version of Tussionex Oral Suspension) from Par Pharmaceutical Companies, Inc. We understand this product is launching with limited supply and therefore would like to express our intent to purchase based on the quantities listed below.

This data represents our annual usage broken out by month to reflect the seasonality of this product and is intended to cover the purchase period October 1, 2010 through September 30, 2011.

Month	Extended Unit Bottle Count
Oct 2010	280
Nov 2010	280
Dec 2010	280
Jan 2011	250
Feb 2011	275
Mar 2011	350
Apr 2011	225
May 2011	250
Jun 2011	310
Jul 2011	200
Aug 2011	225
Sep 2011	275
Total	3200

POs for our initial purchase will follow shortly. Please update me on your ability to deliver as soon as possible. Thank you for your assistance.

Sincerely,

Patricia Herzberg
 Sr Director Generic Drug Purchasing
 Medco Health Solutions, Inc.

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